

February 14, 2008

Re: Life Insurance Contracts for Purposes of Including Costs on W2 Forms

Dear Sir or Madam:

Internal Revenue Service regulations (Publication 571) require employers to reflect the cost of life insurance purchased with TSA deductions and report the cost on the employee's Form W-2. This letter serves as notice to your company to provide me with this information for any State of Delaware 403(b) Plan participant.

The information needed for these employees includes:

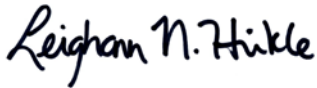
Name

Last 4 digits of SSN

Cost of Incidental Life Insurance for 2007

Please send this information to my attention at the address above. If you have any questions, please call me at (302) 672-6705 or email me at Leighann.Hinkle@state.de.us.

Sincerely,

A handwritten signature in black ink that reads "Leighann N. Hinkle". The signature is written in a cursive, flowing style.

Leighann N. Hinkle
Director, Defined Contribution Plan